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**From:**

**Sent:** March 12, 2009

**To:**

**Cc:**

**Subject:** RE: 872 question

Thanks. I thought perhaps the entity name would be listed on the signature line as well. It sounds as though the c/o portion of the name on the return is extraneous and is not part of the corporation's legal name. If this is the case, then it can be left off of the consent. If it is (or was) part of the legal name of the corporation, then use the name of the corporation on the consent, followed by ", formerly [old name]."

As \_\_\_\_\_ did not file a consolidated return for \_\_\_\_\_, its parent's successors should not sign the consent. A president, vice president, treasurer, assistant treasurer, chief accounting officer or any other officer duly authorized to act for \_\_\_\_\_ should sign.